

Attorney Docket 7217/71164

DECLARATION AND POWER OF ATTORNEY

As a below-named inventor, I hereby declare that:

My residence, post office address, and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

REPRODUCING METHOD AND REPRODUCING APPARATUS FOR AUDIO SIGNAL

the specification of which
(check one)

_____ is attached hereto.

X was filed on October 23, 2003 as

Application Serial No. PCT/JP03/13574

and was amended on _____
(if applicable)

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information of which I am aware which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, Section 1.56(a).

I hereby claim foreign priority benefits under Title 35, United States Code, Section 119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

Prior Foreign Application(s)			Priority Claimed	
Number	Country	Filing Date	Yes	No
<u>P2002-356139</u>	<u>Japan</u>	<u>December 9, 2002</u>	<u>X</u>	_____
<u>PCT/JP03/13574</u>	<u>WIPO</u>	<u>October 23, 2003</u>	<u>X</u>	_____
_____	_____	_____	_____	_____

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I hereby claim the benefit under Title 35, United States Code, Section 120 of any United States Application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, Section 112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, Section 1.56(a) which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

<u>Application Serial No.</u>	<u>Filing Date</u>	<u>Status</u>
_____	_____	_____
_____	_____	_____

10 And I hereby appoint Jay H. Maioli, Reg. No. 27,213; Donald S. Dowden, Reg. No. 20,701; William E. Pelton, Reg. No. 25,702; Peter J. Phillips, Reg. No. 29,691; Gerald W. Griffin, Reg. No. 18,886; Ivan S. Kavrukov, Reg. No. 25,161; Christopher C. Dunham, Reg. No. 22,031; Norman H. Zivin, Reg. No. 25,385; John P. White, Reg. No. 28,678; and Robert D. Katz, Reg. No. 30,141; and each and all of them, all c/o Cooper & Dunham, 1185 Avenue of the Americas, New York, NY 10036 (Tel. (212) 278-0400), my attorneys, each with full power of substitution and revocation, to receive the patent, to transact all business in the Patent and Trademark Office connected therewith and to file any International Applications which are based thereon under the provisions of the Patent Cooperation Treaty.

Please address all communications, and direct all telephone calls, regarding this application to

JAY H. MAIOLI
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Tel. (212) 278-0400

Reg. No. 27,213

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

100 Full name of sole or
 First joint inventor Tetsunori Itabashi

Inventor's signature Tetsunori Itabashi

Citizenship Japan

Date of Signature March 9, 2005

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200 Full name of sole or
Second joint inventor Kohei Asada

Inventor's signature Kohei Asada

Citizenship Japan Date of Signature March 9, 2005

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Full name of sole or
Third joint inventor _____

Inventor's signature _____

Citizenship _____ Date of Signature _____

Residence _____

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Full name of sole or
Fourth joint inventor _____

Inventor's signature _____

Citizenship _____ Date of Signature _____

Residence _____

Post Office Address _____

Full name of sole or
Fifth joint inventor _____

Inventor's signature _____

Citizenship _____ Date of Signature _____

Residence _____

Post Office Address _____